

**CHAPTER NO. 697**

**SENATE BILL NO. 3013**

**By Henry**

Substituted for: House Bill No. 2998

By White

AN ACT Relative to the registration of non-attorney agents authorized to represent taxpayers in certain proceedings before the State Board of Equalization; and to amend Tennessee Code Annotated, Section 67-5-1514.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-1514, is amended by deleting subsection (c) in its entirety and substituting the following:

(c)(1) The following persons are permitted to act, appear and participate as an agent for the taxpayer:

(A) Attorneys;

(B) With respect to a corporation or other artificial entity, its regular officers, directors or employees;

(C) Where the only issue of an appeal is the valuation of tangible personal property, a certified public accountant; and

(D) Where the primary issue of any complaint, protest or appeal pertains to those grounds as provided in Section 67-5-1407, any person who holds a valid registration issued by the Board of Equalization.

(2) The Board of Equalization shall, upon receipt of a registration fee of two hundred dollars (\$200), register as an agent any person who presents satisfactory evidence that he or she has:

(A) Not less than four (4) years of experience in real property appraisal and/or assessment valuation; and

(B) 1. Successfully completed not less than one hundred twenty (120) classroom hours of academic instruction in subjects related to property appraisal or assessment of property from a college or university, or from a nationally recognized appraisal or assessment organization approved by the board; or

2. Passed the examination for Tennessee certified assessor as administered by the board.

(3) The board may, in lieu of the evidence required in subdivision (2) above, recognize and accept certain professional designations which are awarded by appraisal and/or assessment organizations on the basis of qualifications at least equal to those set forth therein.

(4) The board may charge a reasonable fee, not to exceed fifty dollars (\$50), for administration of the examination for Tennessee certified assessor to an applicant for registration under this section.

(5) A corporation engaged in the business of evaluation of property may be registered if its principal officer is registered, but only employees of the corporation who are registered shall be permitted to act as agents for taxpayers. The fee for registration and renewal of registration shall be the same as provided for agents herein.

SECTION 2. Tennessee Code Annotated, Section 67-5-1514, is further amended by deleting the language "All persons authorized to appear before the Board of Equalization pursuant to the provisions of subdivision (c)(3) shall register with the board, and the" in subsection (f)(1) and substituting instead the word "The".

SECTION 3. Tennessee Code Annotated, Section 67-5-1514, is further amended by deleting the subsection (f)(5) in its entirety and substituting instead the following:

(5)(A) All agents' registrations issued by the board under this section shall expire on June 30 of each even-numbered year, and shall be invalid after that date unless renewed. Subject to the provisions of subsection (h), such registrations may be renewed on or before the expiration date by remitting to the board the biennial registration fee of two hundred dollars (\$200).

(B) Subject to the provisions of subsection (h), an agent's registration may be renewed:

1. On or before the expiration date, by remitting to the board the biennial registration fee of two hundred dollars (\$200);

2. Within a period of one (1) year after the expiration date, by remitting to the board the biennial registration fee of two hundred dollars (\$200) plus a late renewal fee of fifty dollars (\$50).


(C) Any person whose registration has lapsed for a period of more than one (1) year must reapply for registration.

SECTION 4. Tennessee Code Annotated, Section 67-5-1514, is further amended by deleting subsection (h) thereof and substituting the following:

(h) The agent regulatory panel may adopt and revise standards for continuing education to be imposed as a condition for renewal of an agent's registration under this section, which standards and revisions shall be subject to approval by the board.


SECTION 5. This act shall take effect on July 1, 1998, the public welfare requiring it.

  
JOHN S. WILDER  
SPEAKER OF THE SENATE

  
JIMMY NAIFEH, SPEAKER  
HOUSE OF REPRESENTATIVES

PASSED: March 19, 1998

APPROVED this 1st day of April 1998

  
DON PERDUE, GOVERNOR